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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1990 Through **January 31, 1990**, And Other Periods

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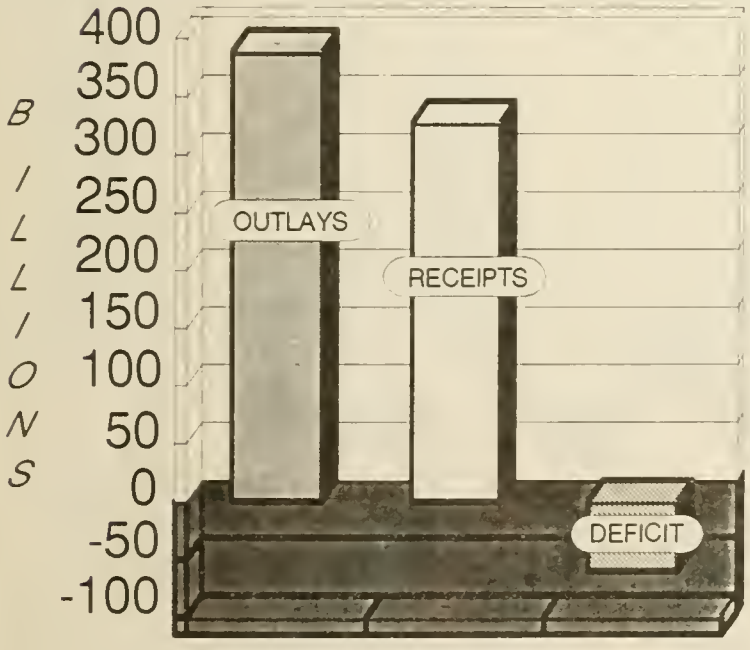
Highlight

The President's budget for FY 1991 was released by the Office of Management and Budget on January 29, 1990, and the estimates are included.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH JANUARY 1990



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Compiled and Published by the
Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Stetement of Receipts end Outleys of the United States Govemment (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federel Reserve benks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Stetement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays, and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publicatlona

The *MTS* is part of a triad of Treasury financial reports. The *Deily Treesury Stetement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U S Govemment Annuel Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sourcea and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1989			
October	63,582	90,590	27,009
November	64,320	93,454	29,134
December	93,729	105,171	11,442
Januery	89,306	86,500	- 2,806
February	61,897	89,769	27,871
March	68,205	103,984	35,779
April	128,892	88,320	- 40,572
May	71,025	96,491	25,466
June	108,249	100,460	- 7,789
July	66,191	84,430	18,239
August	76,161	98,310	22,150
September	99,233	105,299	6,066
Year-to-Date	[1]990,789	[1]1,142,777	[1]151,988
FY 1990			
October	68,426	94,515	26,089
November	71,213	100,172	28,959
December	89,130	103,770	14,641
January	99,542	89,622	- 9,920
Year-to-Date	328,311	388,079	59,768

[1]Tha recaipt, outlay and deficit tiguras differ from the 1991 Budgat released by the Office of Management and Budget on January 29, 1990 by a net of $47 million due mainly to ravisions in data following tha ralease of the Finat September 1989 Monthly Treasury Statemant.

Nota: All receipt and outlay tiguras hava bean ravisad to show a reclassification of customs user fees from a governmental to a proprietary receipt.

Note: Details may not add to totals due to rounding.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1990 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1989)	Budget Estimates Next Fiscal Year (1991)[1]
Total on-budget and off-budget results:					
Total receipts	99,542	328,311	1,073,451	310,936	1,170,232
On-budget receipts	74,247	245,411	788,017	232,520	855,691
Off-budget receipts	25,295	82,900	285,434	78,416	314,541
Total outlays	89,622	388,079	1,197,236	375,714	1,233,331
On-budget outlays	71,082	318,221	971,452	309,378	997,374
Off-budget outlays	18,540	69,859	225,784	66,336	235,957
Total surplus (+) or deficit (−)	+9,920	−59,768	−123,785	−64,778	−63,099
On-budget surplus (+) or deficit (−)	+3,165	−72,810	−183,435	−76,859	−141,683
Off-budget surplus (+) or deficit (−)	+6,755	+13,041	+59,650	+12,080	+78,584
Total on-budget and off-budget financing	−9,920	59,768	123,785	64,778	63,099
Means of financing:					
Borrowing from the public	15,841	79,141	109,324	61,190	58,635
Reduction of operating cash, increase (−)	−18,116	−4,078	10,973	2,563	
By other means	−7,644	−15,296	3,488	1,026	4,464

[1]Based on the FY 1991 Budget released by the Office of Management and Budget on January 29, 1990
Note: Details may not add to totals due to rounding

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990

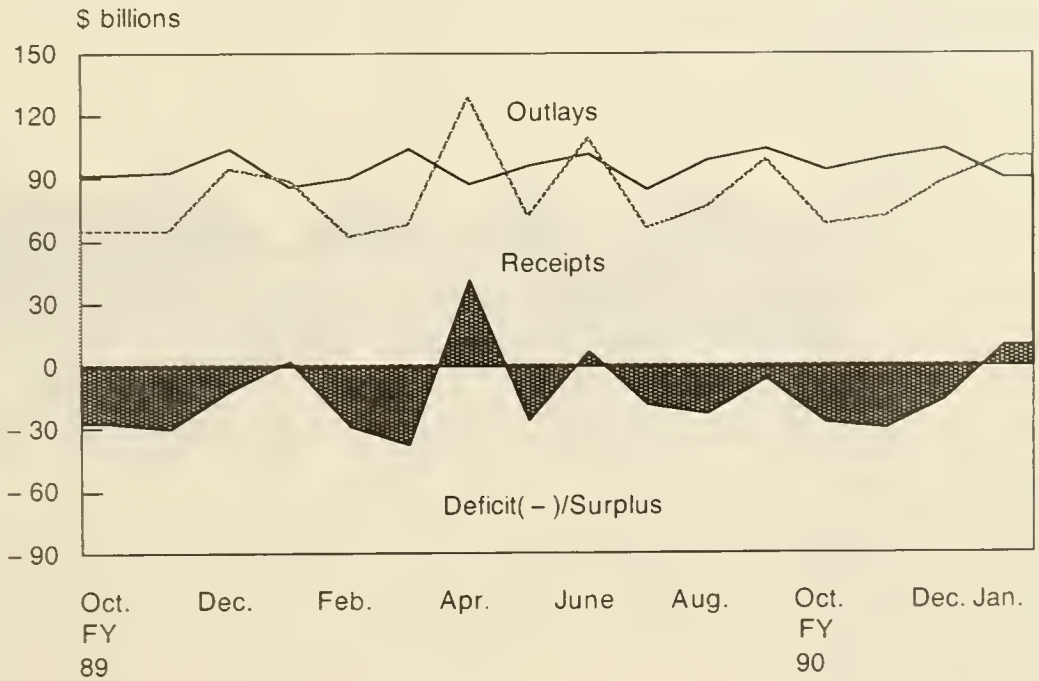

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1989 and 1990

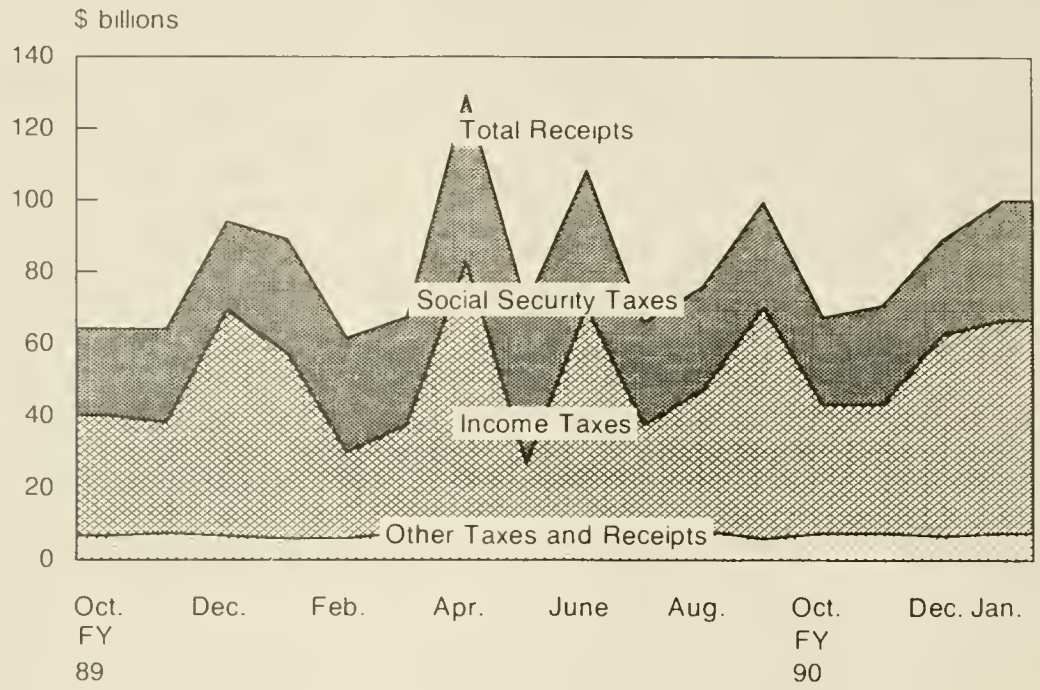

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1989 and 1990

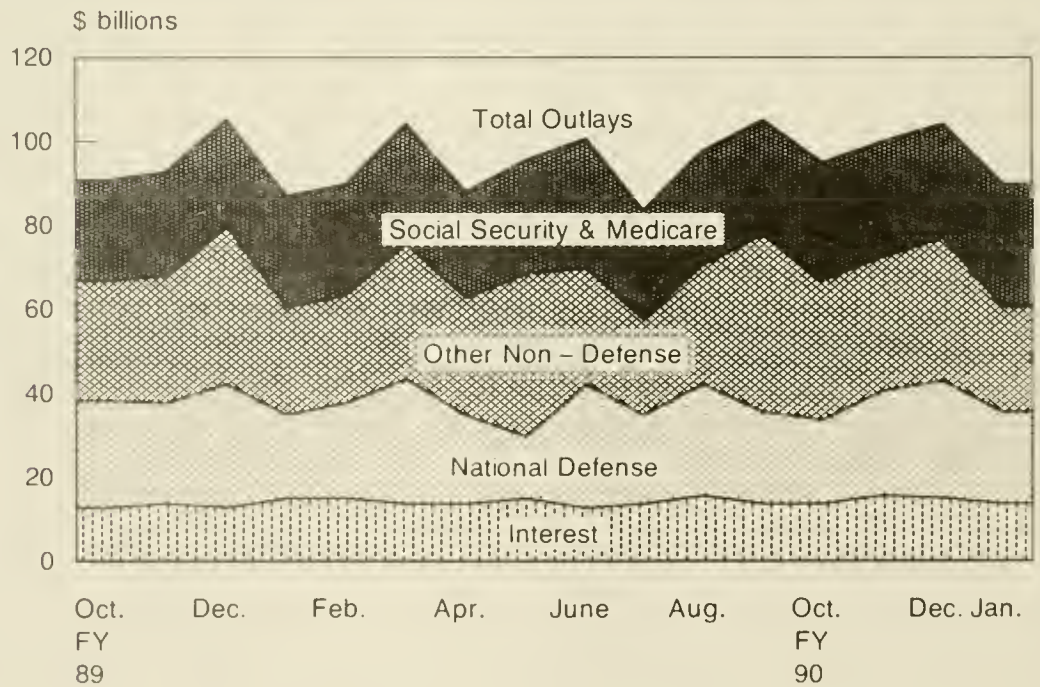

Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1990 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	56,044	163,369	149,409	489,444
Corporation income taxes	3,118	25,111	28,711	112,030
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	25,295	82,900	78,416	285,434
Employment taxes and contributions (on-budget)	6,472	21,535	20,486	73,164
Unemployment insurance	742	3,849	4,881	22,029
Other retirement contributions	354	1,483	1,489	4,734
Excise taxes	2,624	11,296	11,998	36,154
Estate and gift taxes	805	3,182	2,775	9,279
Customs duties	1,440	5,647	5,209	16,785
Miscellaneous receipts	2,648	9,937	7,562	24,397
Total Receipts	99,542	328,311	[2]310,936	1,073,451
(On-budget)	74,247	245,411	232,520	788,017
(Off-budget)	25,295	82,900	78,416	285,434
Budget Outlays				
Legislative Branch	205	685	693	2,317
The Judiciary	202	507	473	1,701
Executive Office of the President	16	51	44	174
Funds Appropriated to the President	1,074	3,913	21	9,162
Department of Agriculture	3,762	16,302	20,614	48,246
Department of Commerce	242	1,009	942	3,861
Department of Defense—Military	21,137	92,624	96,576	286,791
Department of Defense—Civil	2,069	8,176	7,726	24,751
Department of Education	2,137	8,390	7,587	22,316
Department of Energy	781	4,287	4,263	12,290
Department of Health and Human Services, except Social Security	16,153	59,711	53,481	191,174
Department of Health and Human Services, Social Security	19,019	78,538	72,590	244,587
Department of Housing and Urban Development	1,530	6,827	6,655	22,802
Department of the Interior	427	2,214	1,894	5,832
Department of Justice	491	2,278	1,983	6,898
Department of Labor	2,207	7,350	6,398	24,935
Department of State	261	1,369	1,328	3,777
Department of Transportation	2,351	9,897	9,266	28,281
Department of the Treasury:				
Interest on the Public Debt	16,753	94,413	84,213	254,850
Other	−1,438	−4,168	−3,516	−7,611
Department of Veterans Affairs	1,077	8,833	9,269	28,733
Environmental Protection Agency	415	1,602	1,545	5,492
General Services Administration	−9	−606	−691	253
National Aeronautics and Space Administration	904	4,071	3,698	12,026
Office of Personnel Management	2,825	10,345	9,865	33,211
Small Business Administration	34	196	85	1,056
Other independent agencies	−1,691	9,311	13,583	26,637
Allowances, undistributed	.....	..		...
Undistributed offsetting receipts:				
Interest	−344	−29,091	−23,671	−60,843
Other	−2,967	−10,954	−11,200	−36,462
Total Outlays	89,622	388,079	[2]375,714	1,197,236
(On-budget)	71,082	318,221	309,378	971,452
(Off-budget)	18,540	69,859	66,336	225,784
Surplus (+) or deficit (−)	+9,920	−59,768	[2]−64,778	−123,785
(On-budget)	+3,165	−72,810	−76,859	−183,435
(Off-budget)	+6,755	+13,041	+12,080	+59,650

[1]Based on the FY 1991 Budget released by the Office of Management and Budget on January 29, 1990.

[2]The receipt, outlay and deficit figures differ from the 1991 Budget released by the Office of Management and Budget on January 9, 1990 by a net of $47 million due mainly to revisions in data following the release of the Final September 1989 Monthly Treasury Statement.

No Transactions

Table 4. Receipts of the U.S. Government, January 1990 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	34,172			136,806			124,542		
Presidential Election Campaign Fund	(**)			1			1		
Other	22,389			30,249			28,825		
Total—Individual income taxes	**58,582**	**517**	**58,044**	**187,055**	**3,686**	**163,369**	**153,368**	**3,958**	**149,409**
Corporation income taxes	**4,277**	**1,159**	**3,118**	**30,667**	**5,556**	**25,111**	**33,554**	**4,843**	**28,711**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,002	.....	22,002	74,462	.....	74,462	70,455	.....	70,455
Self-Employment Contributions Act taxes	893	.....	893	995	.....	995	1,108	.....	1,108
Deposits by States	1	.....	1	2	.....	2	−5	.....	−5
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	22,896	.....	22,896	75,459	.....	75,459	71,558	.....	71,558
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,313	.....	2,313	7,345	.....	7,345	6,752	.....	6,752
Self-Employment Contributions Act taxes	86	.....	86	96	.....	96	106	.....	106
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FDI trust fund	2,399	.....	2,399	7,441	.....	7,441	6,859	.....	6,859
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	5,867	.....	5,867	20,087	.....	20,087	19,022	.....	19,022
Self-Employment Contributions Act taxes	234	.....	234	262	.....	262	293	.....	293
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	1	.....	1	1	.....	1
Total—FHI trust fund	6,101	.....	6,101	20,350	.....	20,350	19,316	.....	19,316
Railroad retirement accounts:									
Rail industry pension fund	231	.....	231	674	29	645	680	1	679
Railroad social security equivalent benefit	140	.....	140	539	.....	539	490	.....	490
Total—Employment taxes and contributions	31,767	.....	31,767	104,464	29	104,435	98,903	1	98,902
Unemployment insurance:									
State taxes deposited in Treasury	524	.....	524	3,228	.....	3,228	3,513	.....	3,513
Federal Unemployment Tax Act taxes	177	4	173	522	31	491	1,293	23	1,269
Railroad Unemployment taxes	43	.....	43	101	.....	101	94	.....	94
Railroad debt repayment	1	.....	1	29	.....	29	4	.....	4
Total—Unemployment insurance	745	4	742	3,880	31	3,849	4,904	23	4,881
Federal employees retirement contributions:									
Civil service retirement and disability fund	343	.....	343	1,434	.....	1,434	1,441	.....	1,441
Foreign service retirement and disability fund	2	.....	2	10	.....	10	10	.....	10
Other	(**)	.....	(**)	1	.....	1	1	.....	1
Total—Federal employees retirement contributions	345	.....	345	1,445	.....	1,445	1,451	.....	1,451
Other retirement contributions:									
Civil service retirement and disability fund	9	.....	9	39	.....	39	38	.....	38
Total—Social insurance taxes and contributions	**32,867**	**4**	**32,863**	**109,827**	**59**	**109,768**	**105,296**	**24**	**105,272**
Excise taxes:									
Miscellaneous excise taxes[1]	681	20	661	5,025	320	4,705	5,554	282	5,272
Airport and airway trust fund	554	.....	554	1,459	3	1,457	1,303	80	1,223
Highway trust fund	1,348	10	1,338	5,142	227	4,915	5,403	102	5,301
Black lung disability trust fund	70	.....	70	219	.....	219	202	.....	202
Total—Excise taxes	**2,653**	**29**	**2,624**	**11,846**	**549**	**11,296**	**12,462**	**464**	**11,998**
Estate and gift taxes	**820**	**15**	**805**	**3,264**	**81**	**3,182**	**2,863**	**88**	**2,775**
Customs duties	**1,488**	**46**	**1,440**	**5,873**	**226**	**5,647**	**5,410**	**201**	**5,209**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	2,454	.....	2,454	9,064	.....	9,064	6,730	.....	6,730
All other	195	(**)	195	874	(**)	873	862	30	832
Total—Miscellaneous receipts	**2,648**	**(**)**	**2,648**	**9,937**	**(**)**	**9,937**	**7,592**	**30**	**7,562**
Total—Receipts	**101,313**	**1,770**	**99,542**	**338,469**	**10,158**	**328,311**	**320,544**	**9,608**	**310,936**
Total—On-budget	**78,018**	**1,770**	**74,247**	**255,569**	**10,158**	**245,411**	**242,128**	**9,608**	**232,520**
Total—Off-budget	**25,295**	.....	**25,295**	**82,900**	.....	**82,900**	**78,416**	.....	**78,416**

[1]Includes amounts for windfall profits tax pursuant to P.L. 96-223

... No Transactions

(**) Less than $500,000

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	40	(**)	40	121	(**)	121	109	(**)	109
House of Representatives	50	(**)	50	190	(**)	190	179	(**)	178
Joint Items	55		55	72		72	76		76
Congressional Budget Office	2		2	6		6	6		6
Architect of the Capitol	10	1	9	44	3	42	43	2	41
Library of Congress	14		14	98		98	147		147
Government Printing Office									
Revolving fund (net)	-7		-7	2		2	-9		-9
General fund appropriations	8		8	32		32	24		24
General Accounting Office	33		33	118		118	108		108
United States Tax Court	3		3	10		10	10		10
Other Legislative Branch agencies	3		3	10		10	14		14
Proprietary receipts from the public		1	-1		4	-4		1	-1
Intrabudgetary transactions	-4		-4	-12		12	-9		-9
Total—Legislative Branch	**206**	**1**	**205**	**693**	**8**	**685**	**697**	**4**	**693**
The Judiciary:									
Supreme Court of the United States	1		1	6		6	5		5
Courts of appeals, district courts, and other judicial services	211		211	474		474	448		448
Other	-11		-11	27		27	20		20
Total—The Judiciary	**202**		**202**	**507**		**507**	**473**		**473**
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	11		11	10		10
Office of Management and Budget	6		6	15		15	16		16
Other	8		8	26		26	18		18
Total—Executive Office of the President	**16**		**16**	**51**		**51**	**44**		**44**
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	83	55	28	238	250	-12	550	556	-6
Foreign military sales financing	373		373	1,305		1,305	-2,880		-2,880
Economic support fund	[1]365		365	2,032		2,032	2,002		2,002
Military assistance	11		11	149		149	251		251
Peacekeeping operations	(**)		(**)	5		5	8		8
Other	3		3	13		13	9		9
Proprietary receipts from the public		41	-41		101	-101		862	-862
Total—International Security Assistance	834	95	739	3,743	351	3,392	-59	1,418	-1,477
International Development Assistance:									
Multilateral assistance:									
Contributions to International Financial Institutions:									
International Development Association	226		226	457		457	397		397
Inter-American Development Bank	13		13	65		65	71		71
Other				57		57	144		144
International Organizations and Programs	22		22	120		120	123		123
Total—Multilateral assistance	260		260	699		699	735		735
Agency for International Development									
Functional Development Assistance Program	112		112	462		462	486		486
Sub-Saharan Africa, Development Assistance	29		29	98		98	37		37
Operating Expenses, Agency for International Development	39		39	144		144	4		4
Payment to Foreign Service Retirement and Disability Fund							76		76
Other	20	1	19	48	13	35	80	17	63
Proprietary receipts from the public		84	-84		287	-287		212	-212
Total—Agency for International Development	200	85	115	752	300	452	682	229	453
Trade and Development Program	2		2	9		9	8		8
Peace Corps	11		11	49		49	51		51
Overseas Private Investment Corporation	15	5	10	27	70	-43	7	30	-23
Other	2		2	12	1	11	13	(**)	13
Total—International Development Assistance	490	90	400	1,548	371	1,177	1,497	260	1,237

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	−79		−79	−353		−353	−158		−158
Military Sales Programs:									
Foreign military sales trust fund	716		716	2,756		2,756	2,815		2,815
Special Defense Acquisition Fund	11	10	1	57	109	−52	80	26	54
Proprietary receipts from the public		710	−710		3,026	−3,026		2,463	−2,463
Other	8		8	19		19	14		14
Total—Funds Appropriated to the President	1,979	905	1,074	7,769	3,856	3,913	4,188	4,167	21
Department of Agriculture:									
Departmental Administration	25		25	55		55	47		47
Agricultural Research Service	49		49	201		201	191		191
Cooperative State Research Service	32		32	118		118	105		105
Extension Service	28		28	114		114	130		130
Foreign Agricultural Service	8		8	31		31	28		28
Foreign Assistance Programs	6		6	206		206	495		495
Agricultural Stabilization and Conservation Service:									
Conservation Program	21		21	1,446		1,446	1,237		1,237
Other	−4		−4	−33		−33	−43		−43
Federal Crop Insurance Corporation	159	23	136	711	280	431	746	117	628
Commodity Credit Corporation:									
Price support and related programs	2,189	957	1,233	7,149	2,436	4,713	11,485	2,775	8,710
National Wool Act Program	−4		−4	3		3	1		1
Rural Electrification Administration	561	534	26	1,314	1,352	−38	1,259	1,281	−21
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	97	578	−481	738	1,575	−836	766	1,540	−774
Rural housing insurance fund	430	146	284	1,708	793	915	1,786	811	974
Rural development insurance fund	74	59	16	1,863	1,621	243	2,133	1,804	329
Other	1	(**)	(**)	3	1	2	1	1	(**)
Salaries and expenses	22		22	126		126	129		129
Rural water and waste disposal grants	8		8	46		46	48		48
Other	7		7	25		25	25		25
Total—Farmers Home Administration	639	783	−144	4,509	3,989	520	4,887	4,156	731
Soil Conservation Service:									
Conservation operations	36		36	173		173	152		152
Watershed Planning and Flood Prevention	14		14	71		71	61		61
Other	4		4	20		20	21		21
Animal and Plant Health Inspection Service	30		30	119		119	123		123
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	71		71	123		123	255		255
Other	6		6	57		57	59		59
Food Safety and Inspection Service	30		30	139		139	132		132
Food and Nutrition Service:									
Food stamp program	1,362		1,362	4,852		4,852	4,514		4,514
Child nutrition programs	507		507	1,695		1,695	1,633		1,633
Women, infants and children programs	207		207	703		703	622		622
Temporary emergency food assistance program	42		42	68		68	51		51
Other	50		50	120		120	118		118
Total—Food and Nutrition Service	2,168		2,168	7,437		7,437	6,938		6,938
Forest Service:									
National Forest system	54		54	470		470	623		623
Construction	50		50	128		128	84		84
Forest research	11		11	51		51	48		48
Forest Service permanent appropriations	9		9	157		157	145		145
Cooperative work	13		13	35		35	60		60
Other	23		23	74		74	60		60
Total—Forest Service	160		160	916		916	1,019		1,019
Other	22	3	19	85	11	74	90	10	80
Proprietary receipts from the public		187	−187		593	−593		465	−465
Intrabudgetary transactions							(**)		
Total—Department of Agriculture	6,249	2,487	3,762	24,963	8,661	16,302	29,418	8,804	20,614

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General Administration	21	3	19	117	14	104	102	14	88
Bureau of the Census	62		62	228		228	210		210
Economic and Statistical Analysis	2		2	10		10	9		9
Economic Development Assistance							(**)		(**)
Promotion of Industry and Commerce	20		20	86		86	102		102
Science and technology:									
National Oceanic and Atmospheric Administration	118	1	117	480	5	475	450	3	446
Patent and Trademark Office	13		13	45		45	42		42
National Institute of Standards and Technology	7		7	56		56	36		36
Other	6		6	24		24	25		25
Total—Science and Technology	145	1	144	605	5	600	553	3	549
Proprietary receipts from the public		4	-4		18	-18		15	-15
Intrabudgetary transactions	(**)		(**)	-1		-1	2		-2
Total—Department of Commerce	**250**	**8**	**242**	**1,045**	**36**	**1,009**	**974**	**32**	**942**
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,189		1,189	8,267		8,267	9,485		9,485
Department of the Navy	1,316		1,316	7,808		7,808	8,256		8,256
Department of the Air Force	984		984	6,234		6,234	7,018		7,018
Total—Military personnel	3,490		3,490	22,309		22,309	24,759		24,759
Operation and Maintenance									
Department of the Army	2,127		2,127	8,698		8,698	8,217		8,217
Department of the Navy	2,228		2,226	8,963		8,963	9,803		9,803
Department of the Air Force	2,122		2,122	8,199		8,199	7,879		7,879
Defense agencies	519		519	2,761		2,761	2,403		2,403
Total—Operation and Maintenance	6,996		6,996	28,622		28,622	28,302		28,302
Procurement:									
Department of the Army	1,117		1,117	5,109		5,109	5,861		5,861
Department of the Navy	2,883		2,883	10,154		10,154	10,472		10,472
Department of the Air Force	2,391		2,391	9,364		9,364	10,234		10,234
Defense agencies	229		229	879		879	884		884
Total—Procurement	6,621		6,621	25,506		25,506	27,451		27,451
Research, Development, Test, and Evaluation:									
Department of the Army	445		445	1,717		1,717	1,601		1,601
Department of the Navy	773		773	2,921		2,921	2,919		2,919
Department of the Air Force	1,204		1,204	5,413		5,413	5,153		5,153
Defense agencies	812		812	2,641		2,641	2,647		2,647
Total—Research, Development, Test, and Evaluation	3,234		3,234	12,693		12,693	12,320		12,320
Military Construction:									
Department of the Army	142		142	453		453	562		562
Department of the Navy	257		257	625		625	591		591
Department of the Air Force	116		116	513		513	493		493
Defense agencies	30		30	211		211	184		184
Total—Military construction	546		546	1,800		1,800	1,829		1,829
Family housing:									
Department of the Army	146		146	539		539	486		486
Department of the Navy	67		67	222		222	200		200
Department of the Air Force	74		74	314		314	313		313
Defense Agencies	2		2	7		7	8	2	6
Revolving and Management Funds:									
Department of the Army	-135		-135	-47		-47	-390		-390
Department of the Navy	374	(**)	373	348	1	347	150	1	149
Department of the Air Force	-69		-69	19		19	177		177
Defense Agencies	201		201	80		80	530		530
Other:									
Department of the Army	15	9	6	316	77	239	226	104	121
Department of the Navy	24	454	-430	352	202	150	196	-201	397
Department of the Air Force	12	-11	23	41	199	-158	78	146	68
Defense Agencies	1	8	-7	12	29	-17	15	21	-6
Total—Department of Defense-Military	**21,597**	**460**	**21,137**	**93,132**	**509**	**92,624**	**96,649**	**74**	**96,576**

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	10		10	40		40	43		43
Construction, general	78		78	385		385	379		379
Operation and maintenance, general	99		99	443		443	433		433
Flood control, Mississippi River and coastal emergencies	40		40	151		151	138		138
Harbor Maintenence Trust Fund									
Other	41		41	180		180	191		191
Proprietary receipts from the public		17	−17		52	−52		45	−45
Total—Corps of Engineers	267	17	250	1,199	52	1,147	1,185	45	1,140
Military retirement fund:									
Payments to military retirement fund				10,596		10,596	9,782		9,782
Retired pay	(**)		(**)	1		1	(**)		(**)
Military retirement fund	1,812		1,812	6,977		6,977	6,567		6,567
Intrabudgetary transactions				−10,596		−10,596	−9,782		−9,782
Education benefits fund	6		6	21		21	2		2
Other	1		1	33	(**)	33	18	(**)	18
Proprietary receipts from the public		(**)	(**)		2	−2		2	−2
Total—Department of Defense—Civil	**2,086**	**17**	**2,069**	**8,231**	**55**	**8,176**	**7,773**	**48**	**7,726**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	392		392	1,506		1,506	1,448		1,448
Impact aid	11		11	417		417	356		356
School improvement programs	141		141	459		459	372		372
Chicago Litigation	1		1	2		2	1		1
Indian Education	5		5	21		21	19		19
Other									
Total—Office of Elementary and Secondary Education	550		550	2,405		2,405	2,195		2,195
Office of Bilingual Education and Minority Languages Affairs	18		18	52		52	61		61
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	159		159	750		750	654		654
Rehabilitation services and handicapped research	193		193	605		605	480		480
Payments to institutions for the handicapped	10		10	34		34	47		47
Office of Vocational and Adult Education	104		104	409		409	280		280
Office of Postsecondary Education:									
College housing loans	8	3	5	14	49	−36	6	26	−21
Student financial assistance	713		713	2,199		2,199	2,210		2,210
Guaranteed student loans	231		231	1,495		1,495	1,243		1,243
Higher education	82		82	242		242	198		198
Howard University	15		15	62		62	62		62
Other	10		10	8		8	9		9
Total—Office of Postsecondary Education	1,059	3	1,056	4,019	49	3,970	3,710	26	3,684
Office of Educational Research and Improvement	30		30	85		85	105		105
Departmental Management	23		23	95		95	92		92
Proprietary receipts from the public		6	−6		15	−15		9	−9
Total—Department of Education	**2,146**	**9**	**2,137**	**8,454**	**64**	**8,390**	**7,623**	**36**	**7,587**
Department of Energy:									
Atomic energy defense activities	652		652	2,797		2,797	2,656		2,656
Energy programs:									
General science and research activities	80		80	311		311	276		276
Energy supply, R and D activities	161		161	773		773	770		770
Uranium supply and enrichment activities	73		73	582		582	728		728
Fossil energy research and development	31		31	124		124	113		113
Naval petroleum and oil shale reserves	15		15	60		60	57		57
Energy conservation	35		35	91		91	73		73
Strategic petroleum reserve	18		18	139		139	174		174
Federal energy regulatory commission	7		7	39		39	36		36
Alternative Fuels Production	(**)		(**)	(**)		(**)	39		39
Nuclear waste disposal fund	18		18	101		101	106		106
Other	17		17	52		52	71		71
Total—Energy Programs	456		456	2,271		2,271	2,444		2,444
Power Marketing Administration	62	116	53	391	430	39	387	473	86
Departmental Administration	38		38	158		158	154		154
Proprietary receipts from the public		300	300		839	−839		834	834
Intrabudgetary transactions	−12		−12	−60		60	−70		70
Total—Department of Energy	**1,196**	**415**	**781**	**5,557**	**1,269**	**4,287**	**5,570**	**1,307**	**4,263**

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	41	(**)	40	180	1	179	161	1	160
Health Resources and Services Administration:									
Public enterprise funds	2		2	5		5	5		5
Health resources and services	97		97	468		468	551		551
Indian Health Service	60		60	352		352	348		348
Centers for Disease Control	55		55	244		244	234		234
National Institutes of Health:									
Cancer Research	127		127	558		558	507		507
Heart, Lung, and Blood Research	75		75	366		366	336		336
Diabetes, Digestive and Kidney Diseases	32		32	172		172	187		187
Neurological Disorders and Stroke	39		39	175		175	183		183
Allergy and Infectious Diseases	60		60	244		244	217		217
General Medical Sciences	57		57	233		233	210		210
Child Health and Human Development	35		35	148		148	133		133
Other research institutes	74		74	329		329	300		300
Research resources	40		40	126		126	121		121
Other	−38		−38	26		26	−16		−16
Total—National Institutes of Health	501		501	2,377		2,377	2,179		2,179
Alcohol, Drug Abuse, and Mental Health Administration	191		191	583		583	500		500
Office of Assistant Secretary for Health	38		38	83		83	71		71
Total—Public Health Service	984	(**)	984	4,291	1	4,290	4,049	1	4,048
Health Care Financing Administration:									
Grants to States for Medicaid	3,367		3,367	12,672		12,672	10,890		10,890
Payments to health care trust funds	2,785		2,785	11,481		11,481	11,148		11,148
Other	56		56	34		34	40	(**)	40
Federal hospital insurance trust fund:									
Benefit payments	5,309		5,309	20,763		20,763	17,431		17,431
Administrative expenses and construction									
Interest on normalized tax transfers	47		47	281		281	347		347
Total—FHI trust fund	5,357		5,357	21,044		21,044	17,777		17,777
Federal supplementary medical insurance trust fund:									
Benefit payments	3,411		3,411	13,334		13,334	11,226		11,226
Administrative expenses and construction	86		86	356		356	405		405
Total—FSMI trust fund	3,497		3,497	13,690		13,690	11,631		11,631
Federal supplementary medical insurance catastrophic coverage trust fund				51		51	(**)		(**)
Total—Health Care Financing Administration	15,062		15,062	58,973		58,973	51,486	(**)	51,487
Social Security Administration:									
Payments to social security trust funds	1,310		1,310	1,007		1,007	2,167		2,167
Special benefits for disabled coal miners	73		73	290		290	297		297
Supplemental security income program	119		119	3,360		3,360	3,184		3,184
Total—Social Security Administration	1,501		1,501	4,657		4,657	5,648		5,648
Family Support Administration:									
Program administration	6		6	24		24	27		27
Family support payments to States	1,044		1,044	3,990		3,990	3,674		3,674
Low income home energy assistance	367		367	627		627	652		652
Refugee and entrant assistance	20		20	112		112	118		118
Community services	45		45	110		110	130		130
Payments to states for AFDC work programs	27		27	27		27			
Interim assistance to States for legalization	18		18	123		123	77		77
Other	1		1	5		5	29		29
Total—Family Support Administration	1,528		1,528	5,019		5,019	4,708		4,708
Human Development Services:									
Social services	367		367	878		878	954		954
Human development services	306		306	934		934	823		823
Payments to states for foster care and adoption assistance	138		138	445		445	336		336
Total—Human Development Services	811		811	2,257		2,257	2,113		2,113
Departmental management	13		13	72		72	33		33
Proprietary receipts from the public		961	−961		4,077	−4,077		3,408	−3,408
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−2,749		−2,749	−11,441		−11,441	−11,102		−11,102

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	−36		−36	−41		−41	−46		−46
Other									
Total—Department of Health and Human Services, Except Social Security	**17,114**	**962**	**16,153**	**63,789**	**4,078**	**59,711**	**56,889**	**3,409**	**53,481**
Department of Health and Human Services, Social Security:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	18,202		18,202	70,644		70,644	66,146		66,146
Administrative expenses and construction	42		42	479		479	598		598
Payment to railroad retirement account									
Interest expense on interfund borrowings									
Interest on normalized tax transfers				356		356	448		448
Total—FOASI trust fund	18,244		18,244	71,478		71,478	67,192		67,192
Federal disability insurance trust fund:									
Benefit payments	2,028		2,028	7,769		7,769	7,249		7,249
Administrative expenses and construction	57		57	264		264	272		272
Payment to railroad retirement account									
Interest on normalized tax transfers				34		34	43		43
Total—FDI trust fund	2,085		2,085	8,067		8,067	7,565		7,565
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions[2]	−1,310		−1,310	−1,007		−1,007	−2,167		−2,167
Total—Department of Health and Human Services, Social Security	**19,019**	**(**)**	**19,019**	**78,538**	**(**)**	**78,538**	**72,590**	**(**)**	**72,590**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	392	321	71	2,155	2,039	116	2,371	1,989	382
Housing for the elderly or handicapped fund	25	53	−28	392	203	189	700	474	226
Other	1	6	−5	4	22	−18	13	28	−15
Rent supplement payments	4		4	16		16	16		16
Homeownership assistance	9		9	38		38	46		46
Rental housing assistance	64		64	213		213	180		180
Rental housing development grants	8		8	37		37	32		32
Low-rent public housing	13		13	384		384	351		351
Public housing grants	112		112	422		422	191		191
College housing grants	2		2	8		8	8		8
Lower income housing assistance	862		862	3,431		3,431	3,228		3,228
Transitional and supportive housing demonstration program	2		2	5		5	8		8
Other	1		1	4		4	4		4
Total—Housing Programs	1,494	380	1,115	7,107	2,264	4,843	7,148	2,491	4,657
Public and Indian Housing:									
Payments for operation of low-income housing projects	118		118	535		535	480		480
Low-rent housing—loans and other expenses	44	3	41	234	25	209	338	20	318
Total—Public and Indian Housing	162	3	160	769	25	744	819	20	798
Government National Mortgage Association:									
Management and liquidating functions fund	11	2	9	11	13	−2	3	32	−29
Guarantees of mortgage-backed securities	107	116	−10	381	427	−45	187	269	−82
Participation sales fund							(**)		(**)
Total—Government National Mortgage Association	118	119	−1	392	440	−48	190	301	−111
Community Planning and Development									
Public enterprise fund	5	11	−6	20	42	−21	42	38	4
Community Development Grants	193		193	986		986	1,033		1,033
Urban development action grants	17		17	94		94	69		69
Rental rehabilitation grants	14		14	67		67	51		51
Other	4		4	20		20	20		20
Total—Community Planning and Development	234	11	224	1,188	42	1,147	1,215	38	1,177
Management and administration	32		32	133		133	128		128
Other	1		1	7		7	7		7
Total—Department of Housing and Urban Development	**2,042**	**512**	**1,530**	**9,598**	**2,770**	**6,827**	**9,506**	**2,851**	**6,655**

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	53		53	172		172	187		187
Payments in lieu of taxes	(**)		(**)	(**)		(**)	(**)		(**)
Federal wildland firefighting	7		7	31		31			
Other	11		11	150		150	152		152
Minerals Management Service	49		49	198		198	212		212
Office of Surface Mining Reclamation and Enforcement	23		23	109		109	117		117
Total—Land and minerals management	144		144	660		660	668		668
Water and science:									
Bureau of Reclamation:									
Construction program	65	13	52	307	31	276	211	14	197
Operation and maintenance	10		10	60		60	20		20
Other	6		6	49		49	28		28
Geological Survey	50		50	203		203	174		174
Bureau of Mines	14	2	11	59	9	50	57	9	48
Total—Water and science	145	16	129	678	40	639	489	22	467
Fish and wildlife and parks:									
United States Fish and Wildlife Service	75		75	269		269	256		256
National Park Service	101		101	360		360	379		379
Total—Fish and wildlife and parks	176		176	630		630	635		635
Bureau of Indian Affairs:									
Operation of Indian programs	111		111	387		387	373		373
Construction	7		7	37		37	29		29
Indian tribal funds	8		8	127		127	111		111
Other	9	2	7	187	5	182	34	3	31
Total—Bureau of Indian Affairs	135	2	133	737	5	733	547	3	543
Territorial and International Affairs	28		28	203		203	164		164
Departmental offices	−29		−29	36		36	24		24
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		−1	1		−1	1		−1	1
Other		155	−155		573	−573		605	−605
Intrabudgetary transactions	(**)		(**)	−115		−115	−3		−3
Total—Department of the Interior	**600**	**172**	**427**	**2,830**	**616**	**2,214**	**2,524**	**629**	**1,894**
Department of Justice:									
Legal activities	148		148	532		532	424		424
Federal Bureau of Investigation	139		139	543		543	540		540
Drug Enforcement Administration	49		49	157		157	165		165
Immigration and Naturalization Service	72		72	357		357	273		273
Federal Prison System	[3]−13	−10	−4	414	19	395	370	16	354
Office of Justice Programs	38		38	153		153	142		142
Other	49		49	141		141	84		84
Total—Department of Justice	**481**	**−10**	**491**	**2,297**	**19**	**2,278**	**1,999**	**16**	**1,983**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	253		253	1,099		1,099	1,027		1,027
Community service employment for older Americans	26		26	116		116	108		108
Federal unemployment benefits and allowances	14		14	40		40	52		52
State unemployment insurance and employment service operation	54		54	98		98	18		18
Advances to the unemployment trust fund and other funds				(**)		(**)	1		1
Other	5		5	17		17	22		22

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance									
State unemployment benefits	1,873		1,873	5,305		5,305	4,146		4,146
State administrative expenses	196		196	778		778	846		846
Federal administrative expenses	−7		−7	23		23	35		35
Veterans employment and training	14		14	49		49	51		51
Repayment of advances from the general fund									
Railroad unemployment benefits	8		8	26		26	27		27
Other	1		1	74		74	8		8
Total—Unemployment trust fund	2,085		2,085	6,255		6,255	5,112		5,112
Total—Employment and Training Administration	2,437		2,437	7,626		7,626	6,342		6,342
Labor-Management Services	4		4	17		17	21		21
Pension Benefit Guaranty Corporation	61	116	−55	244	247	−3	269	77	192
Employment Standards Administration									
Salaries and expenses	15		15	58		58	71		71
Special benefits	−289		−289	−753		−753	−618		−618
Panama Canal Commission Fund				2		2			
Black lung disability trust fund	49		49	199		199	203		203
Special workers compensation expenses	10		10	32		32	26		26
Occupational safety and health administration	19		19	65		65	77		77
Mine safety and health administration	13		13	58		58	56		56
Bureau of Labor Statistics	23		23	66		66	69		69
Departmental management	16		16	66		66	47		47
Proprietary receipts from the public		1	−1		3	−3		3	−3
Intrabudgetary transactions	−35		−35	−80		−80	−84		−84
Total—Department of Labor	**2,323**	**117**	**2,207**	**7,600**	**249**	**7,350**	**6,477**	**79**	**6,398**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	146		146	522		522	516		516
Acquisition and maintenance of buildings abroad	−15		−15	78		78	101		101
Payment to Foreign Service retirement and disability fund				106		106	108		108
Foreign Service retirement and disability fund	29		29	111		111	105		105
Other	2		2	16		16	13		13
Total—Administration of Foreign Affairs	162		162	834		834	842		842
International Organizations and Conferences	52		52	420		420	439		439
Migration and Refugee Assistance	36		36	163		163	136		136
International Narcotics Control	7		7	41		41	30		30
Other	5		5	18		18	30		30
Proprietary receipts from the public		(**)	(**)		1	−1		1	−1
Intrabudgetary transactions	(**)		(**)	−106		−106	−148		−148
Total—Department of State	**261**	**(**)**	**261**	**1,369**	**1**	**1,369**	**1,329**	**1**	**1,328**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	929		929	4,942		4,942	4,759		4,759
Other	8		8	39		39	33		33
Other programs	5		5	23		23	31		31
Total—Federal Highway Administration	942		942	5,003		5,003	4,823		4,823
National Highway Traffic Safety Administration	26		26	89		89	76		76
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	169		169	315		315	325		325
Other	7		7	−48	15	−62	47	5	42
Total—Federal Railroad Administration	176		176	267	15	252	372	5	367

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	324		324	751		751	681		681
Discretionary grants	62		62	294		294	271		271
Other	56		56	248		248	165		165
Federal Aviation Administration:									
Operations	−7		−7	1,003		1,003	995		995
Other	(**)	(**)	(**)	1	14	−13	(**)	1	−1
Airport and airway trust fund:									
Grants-in-aid for airports	137		137	440		440	382		382
Facilities and equipment	95		95	394		394	257		257
Research, engineering and development	14		14	45		45	54		54
Operations	265		265	265		265	157		157
Total—Airport and airway trust fund	511		511	1,144		1,144	850		850
Total—Federal Aviation Administration	503	(**)	503	2,148	14	2,134	1,845	1	1,844
Coast Guard:									
Operating expenses	140		140	647		647	639		639
Acquisition, construction, and improvements	22		22	83		83	105		105
Retired pay	35		35	136		136	123		123
Other	31	(**)	31	82	2	80	71	2	69
Total—Coast Guard	228	(**)	228	948	2	946	938	2	936
Maritime Administration:									
Public enterprise funds	10	27	−17	103	95	7	92	154	−61
Operating-differential subsidies	22		22	79		79	66		66
Other	18		18	60		60	44		44
Other	13	1	12	46	5	41	70	5	65
Proprietary receipts from the public		1	−1		4	−4		2	−2
Intrabudgetary transactions	(**)		(**)	−5		−5	−7		−7
Total—Department of Transportation	**2,381**	**29**	**2,351**	**10,032**	**135**	**9,897**	**9,435**	**169**	**9,266**
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−78	3	−80	−498	9	−508	−416	13	−429
Other	18		18	40		40	38		38
Financial Management Service:									
Salaries and expenses	25		25	78		78	82		82
Claims, Judgements, and Relief Acts	33		33	110		110	185		185
Energy Security Reserve	13		13	36		36	76		76
Other	7		7	21		21	47		47
Total—Financial Management Service	78		78	245		245	389		389
Federal Financing Bank	−125		−125	249		249	520		520
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	26		26	89		89	81		81
Internal Revenue collections for Puerto Rico	21		21	89		89	128		128
United States Customs Service	118		118	586		586	498		498
Bureau of Engraving and Printing	14		14	(**)		(**)	1		1
United States Mint	−8		−8	21		21	60		60
Bureau of the Public Debt	13		13	50		50	73		73
Internal Revenue Service:									
Salaries and expenses	6		6	20		20	32		32
Processing tax returns	156		156	602		602	602		602
Examinations and appeals	171		171	675		675	663		663
Investigation, collection and taxpayer service	131		131	519		519	516		516
Payment where earned income credit exceeds liability for tax	15		15	44		44	34		34
Refunding internal revenue collections, interest	104		104	562		562	626		626
Other	(**)	(**)	(**)	4	5	−1	1	1	
Total—Internal Revenue Service	583	(**)	582	2,425	5	2,420	2,474	1	2,473

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	27		27	139		139	133		133
Comptroller of the Currency	19	117	−98	88	122	−33	75	117	−42
Office of Thrift Supervision	9	41	−33	24	96	−71			
Interest on the public debt:									
Public issues (accrual basis)	16,102		16,102	64,343		64,343	59,768		59,768
Special issues (cash basis)	651		651	30,070		30,070	24,445		24,445
Total—Interest on the public debt	16,753		16,753	94,413		94,413	84,213		84,213
Other	4		4	15		15	12		12
Proprietary receipts from the public		354	−354		1,062	−1,062		1,409	−1,409
Receipts from off-budget Federal entities				−390		−390	−491		−491
Intrabudgetary transactions	−1,639		−1,639	−6,046		−6,046	−5,551		−5,551
Total—Department of the Treasury	**15,831**	**516**	**15,315**	**91,538**	**1,294**	**90,244**	**82,238**	**1,541**	**80,697**
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	219	369	−150	823	608	215	866	424	442
Other	22	19	3	80	108	−28	80	108	−29
Compensation and pensions	71		71	3,848		3,848	4,375		4,375
Readjustment benefits	24		24	195		195	242		242
Post-Vietnam-era veterans education account	6		6	77		77	104		104
Insurance Funds:									
National service life	109		109	377		377	364		364
United States government life	2		2	10		10	11		11
Veterans special life	15	5	10	37	77	−41	33	74	−41
Other	1		1	−7		−7	−21		−21
Total—Veterans Benefits Administration	469	393	76	5,440	793	4,647	6,052	606	5,446
Veterans Health Services and Research Administration:									
Medical care	897		897	3,827		3,827	3,549		3,549
Medical and prosthetic research	18		18	75		75	75		75
Other	22	19	3	100	80	20	116	77	39
Departmental Administration:									
General operating expenses	65		65	320		320	275		275
Construction projects	63		63	224		224	215		215
Other	12		12	66		66	5		5
Proprietary receipts from the public:									
National service life		40	−40		132	−132		137	−137
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		18	−18		134	−134		143	−143
Intrabudgetary transactions	(**)		(**)	−79		−79	−55		−55
Total—Department of Veterans Affairs	**1,547**	**469**	**1,077**	**9,973**	**1,139**	**8,833**	**10,232**	**963**	**9,269**
Environmental Protection Agency:									
Salaries and expenses	56		56	284		284	284		284
Research and development	19		19	68		68	63		63
Abatement, control, and compliance	49		49	178		178	165		165
Construction grants	195		195	731		731	746		746
Hazardous substance superfund	100		100	365		365	301		301
Other	8	3	5	28	9	20	163	(**)	162
Proprietary receipts from the public		9	−9		44	−44		26	−26
Intrabudgetary transactions							−150		−150
Total—Environmental Protection Agency	**427**	**12**	**415**	**1,655**	**53**	**1,602**	**1,571**	**26**	**1,545**
General Services Administration:									
Real property activities	48		48	−500		−500	−588		−588
Personal property activities	21		21	−6		−6	−47		−47
Information Resources Management Service	−86		−86	−132		−132	−76		−76
Federal property resources activities	1		1	3		3	4		4
General activities	17		17	56		56	59		59
Proprietary receipts from the public		5	−5		20	−20		31	−31
Other		5	−5		6	−6		12	−12
Total—General Services Administration	**1**	**10**	**9**	**−579**	**26**	**−606**	**−648**	**43**	**−691**

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	352		352	1,555		1,555	1,233		1,233
Space flight, control, and data communications	387		387	1,771		1,771	1,782		1,782
Construction of facilities	15		15	67		67	74		74
Research and program management	149		149	675		675	625		625
Other	1		1	3		3	15		15
Total—National Aeronautics and Space Administration	**904**	.....	**904**	**4,071**	.....	**4,071**	**3,698**	.....	**3,698**
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	240		240	689		689	609		609
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	2,647		2,647	10,074		10,074	9,302		9,302
Employees health benefits fund	886	931	−45	3,339	3,558	−219	3,134	3,010	124
Employees life insurance fund	68	93	−25	335	594	−258	342	568	−226
Retired employees health benefits fund	1	1		4	4		4	4	
Other	11		11	72		72	65		65
Intrebudgetary transactions									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	(**)		(**)
Other	−3		−3	−12		−12	−10		−10
Total—Office of Personnel Management	**3,850**	**1,025**	**2,825**	**14,501**	**4,156**	**10,345**	**13,447**	**3,582**	**9,865**
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	53	72	−19	306	285	21	344	282	62
Disaster loan fund	73	50	24	235	193	42	141	224	−83
Other	5	2	3	13	8	5	8	7	1
Other	26	(**)	26	129	(**)	129	105		105
Total—Small Business Administration	**158**	**124**	**34**	**683**	**487**	**196**	**598**	**512**	**85**
Independent agencies:									
Action	14	.....	14	45		45	55		55
Board for International Broadcasting	24	.....	24	67		67	74		74
Corporation for Public Broadcasting	...	...		220		220	228		228
District of Columbia									
Federal payment	9		9	538		538	521		521
Other	9	5	3	9	39	−30		34	−34
Equal Employment Opportunity Commission	12		12	62		62	67		67
Export-Import Bank of the United States	83	240	−157	587	772	−185	656	815	−159
Federal Communications Commission	9	2	8	38	7	31	35	44	−9
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	1,171	955	217	3,686	3,003	683	4,508	4,433	74
FSLIC Resolution Fund	480	28	452	3,320	1,536	1,784	12,672	3,553	9,118
Savings Association Insurance Fund	−8	−1	−7	(**)	2	−2			
Federal Emergency Management Agency:									
Public Enterprise Funds	132	33	99	331	77	254	27	139	−111
Disaster Relief	272		272	831		831	29		29
Salaries and expenses	13		13	44		44	52		52
Emergency management and planning assistance	26		26	92		92	90		90
Emergency food distribution and shelter program	30		30	32		32	44		44
Federal Housing Finance Board	(**)		(**)	16	7	9	22	23	−1
Federal Trade Commission	6		6	21		21	23		23
Intragovernmental agencies:									
Appalachian Regional Commission	10	(**)	9	36	1	36	46	1	45
Washington Metropolitan Area Transit Authority				26		26	26		26
Other	(**)		(**)	1		1	1		1
Interstate Commerce Commission	3		3	16		16	17		17
Legal Services Corporation	1		1	82		82	98		98
National Archives and Records Administration	16		16	46		46	45		45
National Credit Union Administration:									
Central liquidity facility	22	27	−5	68	75	−7	91	96	−5
Credit union share insurance fund	28	110	−82	66	124	−57	126	136	−10
Other	−29	(**)	−29	−25	(**)	−26	−22	(**)	−23

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies—Continued									
National Foundation on the Arts and the Humanities									
National Endowment for the Arts	15		15	57		57	53		53
National Endowment for the Humanities	10		10	40		40	41		41
Institute of Museum Services	5		5	10		10	10		10
National Labor Relations Board	10		10	51		51	49		49
National Science Foundation	139		139	583		583	501		501
Nuclear Regulatory Commission	30	(**)	30	133	9	124	125		125
Panama Canal Commission	41	43	-2	160	154	6	178	149	30
Postal Service									
Public Enterprise Funds	2,582	2,807	-225	11,223	11,479	-255	10,257	10,950	-693
Payment to the Postal Service Fund	113		113	263		263	218		218
Railroad Retirement Board									
Federal windfall subsidy	28		28	113		113	116		116
Federal payments to the railroad retirement accounts	100		100	104		104	151		151
Milwaukee railroad restructuring, administration	(**)		(**)	(**)		(**)	(**)		(**)
Railroad retirement accounts:									
Social Security Equivalent Benefit Account	360		360	1,378		1,378	1,332		1,332
Benefits payments and claims	217		217	863		863	823		823
Advances to the railroad retirement account from the FOASI trust fund	-74		-74	-294		-294	-275		-275
Advances to the railroad retirement account from the FDI trust fund	-3		-3	-14		-14	-14		-14
Disbursements for the payment of FOASI benefits	74		74	293		293	275		275
Disbursements for the payment of FDI benefits	3		3	13		13	14		14
Administrative expenses	6		6	19		19	16		16
Interest on refunds of taxes	(**)		(**)	56		56	(**)		(**)
Other	(**)		(**)	1		1	1		1
Intrabudgetary Transactions:									
Payments from other funds to railroad retirement trust funds									
Interest on advances to railroad accounts				-64		-64			
Repayment of advances by railroad retirement board									
Federal payments to the railroad social security equivalent benefit account	-10		-10	-15		-15	-21		-21
Federal payments to the rail industry pension fund	-90		-90	-89		-89	128		-128
Total—Railroad Retirement Board	612		612	2,364		2,364	2,291		2,291
Resolution Trust Corporation	1,942	5,017	-3,075	11,665	9,527	2,138			
Securities and Exchange Commission	12		12	48		48	48		48
Smithsonian Institution	23		23	97		97	95		95
Tennessee Valley Authority	462	1,029	-567	2,421	3,882	-1,461	1,828	1,871	-43
United States Information Agency	78		78	296	(**)	296	294	(**)	294
Other independent agencies	201	4	197	364	24	340	333	26	307
Total—Independent agencies	**8,610**	**10,301**	**-1,691**	**40,028**	**30,717**	**9,311**	**35,852**	**22,269**	**13,583**
Undistributed offsetting receipts:									
Other Interest		(**)	(**)		(**)	(**)		(**)	(**)
Employer share, employee retirement									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund									
Department of Defense—Civil:									
Military retirement fund	-1,350		-1,350	-5,299		5,299	6,031		6,031
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-408		-408	-1,371		1,371	1,240		1,240
Payments for military service credits									
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-44		-44	-137		137	119		119
Payments for military service credits									
Federal hospital insurance trust fund									
Federal employer contributions	-178		-178	-628		628	588		588
Payments for military service credits									
Department of State									
Foreign Service retirement and disability fund	5		5	24		24	21		21
Office of Personnel Management:									
Civil Service retirement and disability fund	-563		563	2,503		2,503	2,291		2,291
Total—Employer share, employee retirement	2,549		2,549	9,962		9,962	10,290		10,290

Table 5. Outlays of the U.S. Government, January 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	−3		−3	−3		−3
Department of Defense—Civil:									
Education benefits fund	−4	.....	−4	−20		−20	−16		−16
Military retirement fund	−251	.....	−251	−3,299		−3,299	−2,538		−2,538
Soldiers' and Airmen's Home permanent fund	.....	.....	.....	1		1	−4		−4
Corps of Engineers	(**)	.....	(**)	−12		−12	(**)		(**)
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−24	.....	−24	−6,786		−6,786	−4,556		−4,556
Federal disability insurance trust fund (OFF-BUDGET)	−3	.....	−3	−386		−386	−338		−338
Federal hospital insurance trust fund	−20	.....	−20	−3,785		−3,785	−3,034		−3,034
Federal hospital insurance catastrophic coverage reserve trust fund	(**)	.....	(**)	−19		−19			
Federal supplementary medical insurance trust fund	−12	.....	−12	−571		−571	−406		−406
Federal supplementary medical insurance catastrophic coverage trust fund	.....	.....	.....	−46		−46	(**)		(**)
Department of Labor:									
Unemployment trust fund	−8	.....	−8	−1,937		−1,937	−1,553		−1,553
Department of State:									
Foreign Service retirement and disability fund	(**)	.....	(**)	−213		−213	−194		−194
Department of Transportation:									
Airport and airway trust fund	−3	.....	−3	−596		−596	−476		−476
Highway trust fund	−4	.....	−4	−722		−722	−544		−544
Department of Veterans Affairs:									
United States government life insurance fund	(**)	.....	(**)	−7		−7	−8		−8
National service life insurance fund	(**)	.....	(**)	−517		−517	−503		−503
Environmental Protection Agency:									
Other	(**)	.....	(**)	(**)		(**)	−16		−16
Post-closure liability trust fund	(**)	.....	(**)	(**)		(**)	(**)		(**)
National Aeronautics and Space Administration	(**)	.....	(**)	(**)		(**)	(**)		(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−3	.....	−3	−9,954		−9,954	−9,260		−9,260
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−3	.....	−3	−158		−158	−185		−185
Other	−11	.....	−11	−28		−28	−15		−15
Total—Interest received by trust funds	−345	.....	−345	−29,058		−29,058	−23,650		−23,650
Unrealized Discount on trust fund investments	1	.....	1	−33		−33	−21		−21
Rents and Royalties on the Outer Continental Shelf lands	.....	418	−418	.....	991	−991	.....	909	−909
Sale of major assets	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	−2,893	418	−3,311	−39,053	992	−40,045	−33,962	909	−34,871
Total outlays	108,580	18,957	89,622	449,269	61,190	388,079	427,186	51,471	[5]375,714
Total On-Budget	90,040	18,957	71,082	379,411	61,190	318,221	360,849	51,471	309,378
Total Off-Budget	18,540	(**)	18,540	69,859	(**)	69,859	66,336	(**)	66,336
Total Surplus (+) or Deficit (−)			+9,920			−59,768			[5]−64,778
Total On-Budget			+3,165			−72,810			−76,859
Total Off-Budget			+6,755			+13,041			+12,080

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	12,426	11,634
Receipts from off-budget Federal entities	390	491
Intrabudgetary transactions	68,255	62,950
Total receipts offset against outlays	81,071	75,075

[1] Includes $199 million payment to Poland

[2] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] Prior month adjustment

[4] The Postal Service figure represents reporting for the full calendar month of January and is partially estimated. This estimate includes $681 million for postal money orders between January 13th and 31st.

[5] The receipt, outlay and deficit figures differ from the 1991 Budget released by the Office of Management and Budget on January 29, 1990 by a net of $47 million due mainly to revisions in date following the release of the Final September 1989 Monthly Treasury Statement.

... No transactions

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1990 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	21,590	117,154	95,775	2,842,432	2,937,996	2,959,586
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total public debt securities	21,590	117,154	95,775	2,857,432	2,952,994	2,974,584
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−227	−1,365	10,386	23,680	22,541	22,314
Total federal securities	21,363	115,788	106,161	2,881,112	2,975,537	2,996,900
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	5,522	36,647	44,971	676,842	707,967	713,489
Total borrowing from the public	15,841	79,141	61,190	2,204,270	2,267,570	2,283,411
Plus premium on public debt securities	−54	232	−12	607	893	839
Less discount on public debt securities	−4,161	−7,835	−644	−16,055	−19,729	−23,891
Total borrowing from the public less premium & discount	11,625	71,537	60,534	2,188,821	2,248,733	2,260,359
Accrued interest payable to the public	−1,770	−1,570	1,595	40,747	40,947	39,177
Allocations of special drawing rights	56	224	101	6,270	6,439	6,495
Deposit funds	−717	[1] −1,932	45	[1] 9,312	8,097	7,380
Miscellaneous liability accounts (includes checks outstanding etc.)	−2,833	−5,525	−2,707	11,222	[2] 8,531	5,698
Total liability accounts	6,361	62,734	59,568	2,256,373	2,312,746	2,319,108
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[3]						
Federal Reserve account	6,936	−299	−1,257	13,452	6,217	13,153
Tax and loan note accounts	11,180	4,378	−1,306	27,521	20,718	31,899
Balance	18,116	4,078	−2,563	40,973	26,935	45,051
Special drawing rights:						
Total holdings	90	554	314	9,487	9,951	10,041
SDR certificates issued to Federal Reserve Banks	.....	.....	.....	−8,518	−8,518	−8,518
Balance	90	554	314	969	1,433	1,523
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	205	820	368	3,233	3,848	4,053
Letter of credit issued to IMF	48	90	−314	−14,336	−14,294	−14,246
Dollar deposits with the IMF	6	12	−3	−65	−58	−53
Receivable/payable (−) for interim maintenance of value adjustments	−126	−503	−210	179	−198	−324
Balance	133	419	−159	8,711	8,997	9,130
Loans to International Monetary Fund	−8	−30	−55	74	51	43
Other cash and monetary assets	−127	3,389	−696	9,598	13,114	12,987
Total cash and monetary assets	18,204	8,409	−3,159	60,325	50,530	68,735
Miscellaneous asset accounts	−1,874	[1] −5,252	−1,830	[1] 8,460	[2] 5,081	3,207
Total asset accounts	16,330	3,157	−4,989	68,785	55,612	71,942
Excess of liabilities (+) or assets (−)	−9,969	+59,578	+64,557	+2,187,587	+2,257,135	+2,247,166
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	49	190	221	.	141	190
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	−9,920	+59,768	+64,778	+2,187,587	+2,257,276	+2,247,356

[1] Represents a prior year difference adjusted in FY 1990 by $33 million

[2] Includes prior month adjustment by $92 million

[3] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed

No transactions

Note. Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1990 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,257,135	2,187,587	2,036,254
Adjustments during current fiscal yaar for chenges in composition of unified budget:			
Classification of FSLIC securities as budgetary transactions	.....	.....	.....
Reclassification of Federal Ratiremant Thrift Investment Board to a Nonbudgetary Status	.....	.....	.....
Reclassification of Veterens Affairs Canteen Service Revolving fund outleys to invastmants in Public Debt Securities	.....	.....	−32
Adjustmant to gains and daficiancias on exchenge transactions previously writtan off	.....	.....	44
Excess of liabilities beginning of period (currant basis)	2,257,135	2,187,587	2,036,266
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal yaar	−9,920	59,768	64,778
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	−9,920	59,768	64,778
Total—on-budget (Table 2)	−3,165	72,810	78,859
Total—off-budget (Tabla 2)	−6,755	−13,041	−12,080
Transactions not applied to current yeer's surplus or daficit:			
Seigniorage	−48	−184	−210
Incremant on gold	.....	.....	.....
Proceeds from currancy	.....	.....	.....
Proceeds from sales of loan assets with recourse	.....	.....	.....
Profit on sale of gold	.....	.....	.....
Nat gain (−)/loss for IMF loan veluetion edjustment	−1	−5	−11
Total—transactions not applied to current yeer's surplus or daficit	−49	−190	−221
Excess of liabilities close of period	**2,247,166**	**2,247,166**	**2,100,824**

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, January 1990 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of tha United Statas, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	.....	−1,000	992	3,130	2,130	2,130
FSLIC Resolution Fund	−138	−309	9,375	18,598	18,426	18,289
Obligations guaranteed by tha United Stetes, issued by:						
Department of Defanse:						
Family housing mortgages	(**)	(**)	−3	7	7	7
Department of Housing end Urban Development:						
Federal Housing Administretion	−90	−57	23	295	328	239
Department of the Interior:						
Bureau of Land Manegement	.....	.....	.....	13	13	13
Department of Transportetion:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(**)	(**)	(**)
Obligations not gueranteed by the United Statas, issued by:						
Department of Defense:						
Homeowners assistance mortgages	.....	(**)	−1	6	6	8
Independent egencies:						
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	.....	.....	.....	1,380	1,380	1,380
Total agency securities	−227	−1,385	10,386	23,680	22,541	22,314

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1990 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund		26	293	447	473	473
Housing and Other Credit Guarantee Program, AID			2	58	58	58
Department of Agriculture:						
Commodity Credit Corporation	1,079	749	-1,505	13,707	13,377	14,456
Farmers Home Administration:						
Agriculture Credit Insurance Fund		-3,670	-2,105	12,595	8,925	8,925
Rural Development Insurance Fund		-1,260	-1,270	3,646	2,386	2,386
Rural Housing Insurance Fund	95	-2,115	-2,890	6,041	3,831	3,926
Federal Crop Insurance Corporation						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund	97	213	43	7,865	7,981	8,078
Rural Telephone Bank				759	759	759
Department of Education:						
College Housing and Academic Facilities Fund		36		31	67	67
College Housing Loans			-23	921	921	921
Department of Energy:						
Bonneville Power Administration	50	50	-60	1,794	1,794	1,844
Department of Housing and Urban Development						
Housing Programs:						
Federal Housing Administration Fund	150	325	37	4,451	4,626	4,776
Housing for the Elderly or Handicapped		170	250	6,681	6,851	6,851
Public and Indian Housing:						
Low-Rent Public Housing		-1,550	150	1,650	100	100
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program				1	1	1
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Financing Fund			89			
Regional Rail Reorganization Program		-95	89	95		
Regional Rail Reorganization, Penn Central				3	3	3
Department of the Treasury:						
Federal Financing Bank Revolving Fund	-605	-1,824	-3,703	121,087	119,868	119,263
Veterans Administration:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund	6	6	4	123	123	129
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund				36	36	36
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund	9	13		50	54	63
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	228	865	839	2,335	2,972	3,200
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through the issue of public debt securities	1,109	-8,061	-9,938	188,814	179,644	180,753

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1990 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−47	−143 [1]		[1]19,048	[1]18,948	[1]18,901
Overseas Private Investment Corporation						
Department of Agriculture:						
Rural Electrification Administration	−53	−174	−49	23,458	23,336	23,283
Farmers Home Administration:						
Agriculture Credit Insurance Fund				23,665	23,665	23,665
Rural Development Insurance Fund				3,675	3,675	3,675
Rural housing Insurance Fund	150	150		25,971	25,971	26,121
Department of the Navy	−48	−48	−38	1,721	1,721	1,672
Department of Education:						
Student Loan Marketing Association		−30		4,910	4,880	4,880
Department of Energy			(**)			
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund		5	(**)	168	173	173
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		−45	−42	1,995	1,951	1,951
Community Development Grants	−5	−12	2	283	277	272
Department of Interior:						
Territorial and International Affairs	−1	−1	(**)	57	57	56
Department of Transportation:						
Grants to National Railroad Passenger Corporation		−13	−3	37	24	24
General Services Administration:						
Federal Buildings Fund		−5	−4	378	373	373
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		101	96	995	1,096	1,096
Small Business Administration:						
Business Loan and Investment Fund	−8	−72	−51	1,368	1,303	1,296
Independent Agencies:						
Export-Import Bank of the United States		−5	70	10,984	10,979	10,979
National Credit Union Administration	−5	−7	−5	111	109	104
Postal Service			300	6,195	6,195	6,195
Tennessee Valley Authority	−594	−1,530	−65	19,762	18,826	18,232
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	**−610**	**−1,829**	**211**	**144,958**	**143,736**	**143,125**

[1] The Department of Defense is now reporting on a different basis than in previous years. Comparable data will be adjusted to agree with current basis of reporting in future months.

.. No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1990 and Other Periods

[$ millions]

Classification	Net Purchases or Sales ( )			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-1	-1	(**)	12	12	11
Department of Commerce	-6	-7	1	19	18	12
Department of Energy	70	162	188	2,129	2,222	2,292
Department of Health and Human Services	33	18		5	10	23
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	23	249	-9	6,092	6,319	6,342
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	2	3	30	3	4	6
Agency securities				65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	2	39	53	1,596	1,633	1,635
Agency securities		7	20	72	79	79
Other	15	32	-32	76	93	108
Department of the Interior:						
Public debt securities	(**)	-3	-30	1,077	1,074	1,074
Department of Labor	56	4	-194	918	866	922
Department of Transportation	18	32	(**)	536	549	568
Department of the Treasury	-221	-503	-35	1,179	898	676
Department of Veterans Affairs:						
Veterans reopened insurance fund		22	23	655	678	678
Canteen Service Revolving Fund	(**)		3	40	40	40
Independent agencies:						
Export-Import Bank of the United States	157	184	233	67	94	251
Federal Emergency Management Agency:						
National insurance development fund			-28	499	499	499
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	-193	-1,673		2,216	736	543
FSLIC Resolution Fund:						
Public debt securities	29	-1,500	266	1,839	310	339
Savings Association Insurance Fund	1	101			100	101
Postal Service	627	1,222	1,837	4,420	5,014	5,642
National Credit Union Administration	113	84	33	1,847	1,818	1,931
Other	2	78	-24	2,128	2,205	2,207
Total public debt securities	728	-1,455	2,314	27,355	25,171	25,899
Total agency securities		7	20	138	144	144
Total Federal funds	**728**	**-1,448**	**2,334**	**27,492**	**25,316**	**26,044**
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	3	3	3
Library of Congress		(**)	(**)	3	3	3
Other	(**)	3	7	20	23	23
The Judiciary:						
Judicial survivors annuity fund		2	3	142	144	144
Department of Agriculture	4	15	-6	6	17	21
Department of Commerce	(**)	(**)	(**)			(**)
Department of Defense—Military	(**)	(**)	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	30	12,175	10,907	53,487	65,631	65,662
Other	25	93	80	985	1,054	1,078

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1990 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund						
Public debt securities	6,199	12,805	12,204	148,565	155,172	161,370
Federal disability insurance trust fund	421	−46	−156	8,428	7,962	8,383
Federal hospital insurance trust fund						
Public debt securities	865	3,872	5,283	82,914	85,920	86,786
Agency securities						
Federal supplementary medical insurance trust fund	241	2,492	3,077	11,928	14,178	14,419
Other	46	62	45	199	215	261
Department of the Interior:						
Public debt securities	−228	88	−21	206	522	294
Agency securities			96			
Department of Labor:						
Unemployment trust fund	−1,401	−540	3,551	44,994	45,856	44,455
Other	−7	−26	−23	33	14	7
Department of State:						
Foreign service retirement and disability fund	−20	242	219	4,372	4,633	4,614
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	7	908	786	12,913	13,814	13,821
Highway trust fund	169	879	1,101	15,978	16,688	16,857
Other	−18	−19	12	495	495	476
Department of the Treasury	75	10	9	148	83	158
Department of Veterans Affairs:						
Government life insurance fund	−1	−3	−3	182	180	179
National service life insurance:						
Public debt securities	−57	273	274	10,694	11,024	10,967
Veterans special life insurance fund	−9	41	41	1,233	1,283	1,274
General Post Fund National Homes	3	3	2	28	28	30
Environmental Protection Agency	56	228	322	2,151	2,323	2,379
National Aeronautics and Space Administration	(**)	(**)	16	15	15	15
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,674	3,883	3,700	214,589	220,146	218,472
Employees health benefits fund	41	245	−116	3,422	3,626	3,667
Employees life insurance fund	25	262	227	9,681	9,919	9,944
Retired employees health benefits fund		(**)		1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation			957	12,800	12,800	12,800
Harry S. Truman Memorial Scholarship Trust Fund		2	1	47	49	49
Japan-United States Friendship Commission	1	(**)	−1	17	15	17
Railroad Retirement Board	(**)	145	31	8,589	8,733	8,733
Other	1	−1	12	76	75	76
Total public debt securities	4,794	38,096	42,542	649,350	682,652	687,446
Total agency securities			96			
Total trust funds	**4,794**	**38,096**	**42,638**	**649,350**	**682,652**	**687,446**
Grand total	**5,522**	**36,647**	**44,971**	**676,842**	**707,967**	**713,489**

No transactions
(**)Less than $500,000
Note: Investments are in public debt securities unless otherwise noted
Note: Details may not add to totals due to rounding

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	Merch	April	Mey	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	35,493	34,448	37,385	56,044									163,369	149,409
Corporation income taxes	729	2,385	18,878	3,118									25,111	28,711
Social insurance taxes and contributions:														
Employment taxes and contributions	23,100	24,303	25,266	31,767									104,435	98,902
Unemployment insurance	859	2,088	161	742									3,849	4,881
Other retirement contributions	350	401	378	354									1,483	1,489
Excise taxes	2,970	2,939	2,763	2,624									11,296	11,998
Estate and gift taxes	835	693	850	805									3,182	2,775
Customs duties	1,493	1,421	1,293	1,440									5,647	5,209
Miscellaneous receipts	2,598	2,535	2,156	2,648									9,937	7,562
Total—budget receipts this year	**68,426**	**71,213**	**89,130**	**99,542**									**328,311**	.....
(On-budget)	**50,122**	**51,989**	**69,052**	**74,247**									**245,411**	.....
(Off-budget)	**18,304**	**19,223**	**20,077**	**25,295**									**82,900**	.....
Total—budget receipts prior year	*63,582*	*64,320*	*93,729*	*89,306*									.....	*310,936*
(On-budget)	*45,783*	*46,935*	*74,615*	*65,187*									.....	*232,520*
(Off-budget)	*17,799*	*17,385*	*19,113*	*24,119*									.....	*78,416*
Outlays														
Legislative Branch	149	163	168	205									685	693
The Judiciary	80	117	108	202									507	473
Executive Office of the President	13	12	11	16									51	44
Funds Appropriated to the President:														
International security assistance	1,719	238	696	739									3,392	−1,477
International development assistance	540	81	157	400									1,177	1,237
Other	−434	−26	−131	−64									−656	262
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	366	1,941	1,379	1,235									4,922	9,206
Other	3,455	3,225	2,173	2,527									11,381	11,408
Department of Commerce	233	311	223	242									1,009	942
Department of Defense:														
Military:														
Department of the Army	5,232	6,772	7,933	5,038									24,975	25,943
Department of the Navy	6,301	8,093	9,327	7,469									31,189	32,786
Department of the Air Force	6,324	8,036	8,692	6,845									29,898	31,199
Defense agencies	1,295	1,686	1,796	1,785									6,562	6,648
Total Military	19,152	24,586	27,749	21,137									92,624	96,576
Civil	2,004	2,066	2,037	2,069									8,176	7,726
Department of Education	1,957	2,259	2,037	2,137									8,390	7,587
Department of Energy	1,275	1,048	1,183	781									4,287	4,263
Department of Health and Human Services, except Social Security:														
Public Health Service	1,189	923	1,194	984									4,290	4,048
Health Care Financing Administration:														
Grants to States for Medicaid	3,128	3,259	2,917	3,367									12,672	10,890
Federal hospital ins. trust fund	5,215	5,158	5,314	5,357									21,044	17,777
Federal supp. med. ins. trust fund	3,368	3,498	3,326	3,497									13,690	11,631
Federal supp. med. ins. catastrophic coverage	−1	45	7	.....									51	(**)
Other	2,634	2,302	3,739	2,841									11,515	11,188
Social Security Administration	−214	1,177	2,193	1,501									4,657	5,648
Family Support Administration	1,124	1,070	1,298	1,528									5,019	4,708
Human Development Service	501	420	525	811									2,257	2,113
Other	−3,594	−3,576	−4,583	−3,733									−15,486	−14,523
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	17,549	17,755	17,930	18,244									71,478	67,192
Federal disability ins. trust fund	1,940	2,021	2,021	2,085									8,067	7,565
Other	368	−25	−40	−1,310									−1,007	−2,167

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,737	1,714	1,846	1,530									6,827	6,655
Department of the Interior	652	615	519	427									2,214	1,894
Department of Justice	494	629	664	491									2,278	1,983
Department of Labor:														
Unemployment trust fund	1,266	1,416	1,488	2,085									6,255	5,112
Other	283	104	586	122									1,095	1,286
Department of State	356	365	387	261									1,369	1,328
Department of Transportation:														
Highway trust fund	1,574	1,259	1,210	937									4,980	4,792
Other	1,039	1,234	1,229	1,415									4,917	4,474
Department of the Treasury:														
Interest on the public debt	16,460	20,202	40,998	16,753									94,413	84,213
Other	−1,651	−746	−338	−1,438									−4,168	−3,516
Department of Veterans Affairs:														
Compensation and pensions	56	1,256	2,465	71									3,848	4,375
National service life	60	52	64	69									245	227
United States government life	2	2	3	2									10	11
Other	1,374	1,301	1,120	935									4,730	4,657
Environmental Protection Agency	369	376	442	415									1,602	1,545
General Services Administration	1	268	−866	−9									−606	−691
National Aeronautics and Space Administration	1,126	976	1,065	904									4,071	3,698
Office of Personnel Management	2,655	2,324	2,540	2,825									10,345	9,865
Small Business Administration	170	−6	−2	34									196	85
Independent agencies:														
Federal Deposit Insurance Corp.	913	268	624	661									2,466	9,193
Postal Service	475	562	−918	−112									8	−475
Tennessee Valley Authority	−148	−581	−165	−567									−1,461	−43
Other independent agencies	4,674	2,647	2,651	−1,674									8,298	4,908
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,557	−2,559	−2,297	−2,549									−9,962	−10,290
Interest received by trust funds	−139	−3,367	−25,207	−345									−29,058	−23,650
Rents and royalties on Outer Continental Shelf lands	−388	−212	27	−418									−991	−909
Other	−53	15	3	1									−33	−22
Totals this year:														
Total outlays	94,515	100,172	103,770	89,622									388,079	.....
(On-budget)	75,096	80,794	91,249	71,082									318,221	.....
(Off-budget)	19,418	19,378	12,522	18,540									89,859	.....
Total—surplus (+) or deficit (−)	−26,089	−28,959	−14,641	+9,920									−59,768	.....
(On-budget)	−24,974	−28,804	−22,196	+3,165									−72,810	.....
(Off-budget)	−1,115	−155	+7,556	+6,755									+13,041	.....
Totals—outlays prior year	*90,590*	*93,454*	*105,170*	*86,500*									.....	*375,714*
(On-budget)	*73,449*	*75,454*	*91,539*	*68,936*									.....	*309,378*
(Off-budget)	*17,141*	*17,999*	*13,632*	*17,564*									.....	*66,336*
Total—surplus (+) or deficit (−) prior year	*−27,009*	*−29,134*	*−11,442*	*+2,806*									.....	*−64,778*
(On-budget)	*−27,667*	*−28,519*	*−16,924*	*−3,749*									.....	*−76,859*
(Off-budget)	*+658*	*−615*	*+5,482*	*+6,555*									.....	*+12,080*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of January 31, 1990

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	557	511	46	2,053	1,151	902	12,913	13,814	13,821
Black lung disability	71	49	21	222	199	23	.....	.....	.....
FDIC	.....	.....	.....	.....	(**)	(**)	12,800	12,800	12,800
Federal disability insurance	2,519	2,085	434	8,042	8,067	−24	8,428	7,962	8,383
Federal employees life and health	.....	−70	70	.....	−478	478	13,104	13,545	13,612
Federal employees retirement	929	2,676	−1,747	14,298	10,187	4,111	219,106	224,927	223,234
Federal hospital insurance	6,348	5,357	991	24,838	21,044	3,794	82,914	85,920	86,786
Federal old-age and survivors insurance	24,565	18,244	6,321	84,544	71,478	13,066	148,565	155,172	161,370
Federal supplementary medical insurance	3,704	3,497	207	15,685	13,690	1,995	10,365	12,201	12,442
FSMI catastrophic coverage	.....	.....	.....	407	51	356	1,033	1,388	1,388
Highways	1,342	1,049	293	5,637	5,362	275	15,978	16,688	16,857
Military advances	710	716	−6	3,026	2,756	270	.....	.....	.....
Railroad retirement	475	584	−110	1,540	2,316	−775	8,589	8,733	8,733
Military retirement	1,601	1,812	−211	19,194	6,977	12,217	53,487	65,631	65,662
Unemployment	783	2,085	−1,302	5,833	6,255	−422	44,994	45,856	44,455
Veterans life insurance	40	121	−81	656	347	309	12,109	12,487	12,420
All other trust	396	115	280	1,529	945	584	4,965	5,526	5,483
Total trust fund receipts and outlays and investments held from Table 6-D	**44,039**	**38,831**	**5,208**	**187,505**	**150,347**	**37,158**	**649,350**	**682,652**	**687,446**
Less interfund transactions	7,130	7,130	.....	62,732	62,732	.....			
Trust fund receipts and outlays on the basis of tables 4 & 5	36,909	31,701	5,208	124,773	87,615	37,158			
Total federal fund receipts and outlays	**64,340**	**59,628**	**4,712**	**211,130**	**308,057**	**−96,927**			
Less interfund transactions	−137	−137	.....	−56	−56	.....			
Federal fund receipts & outlays on the basis of tables 4 & 5	64,477	59,765	4,712	211,186	308,112	−96,927			
Less offsetting propriatary receipts	1,843	1,843	.....	7,648	7,648	.....			
Net budget receipts & outlays	**99,542**	**89,822**	**9,920**	**328,311**	**388,079**	**−59,768**			

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1990 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	56,044	163,369	149,409
Corporation income taxes	3,118	25,111	28,711
Social insurance taxes and contributions:			
Employment taxes and contributions	31,767	104,435	98,902
Unemployment insurance	742	3,849	4,891
Other retirement contributions	354	1,483	1,489
Excise taxes	2,624	11,296	11,998
Estate and gift taxes	805	3,182	2,775
Customs	1,440	5,647	5,209
Miscellaneous	2,648	9,937	7,562
Total	99,542	328,311	310,936
NET OUTLAYS			
National defense	21,978	95,711	99,489
International affairs	1,248	5,166	1,865
General science, space, and technology	1,058	4,757	4,205
Energy	−460	−107	1,545
Natural resources and environment	1,133	6,490	6,143
Agriculture	1,113	5,081	9,307
Commerce and housing credit	−2,286	6,347	10,856
Transportation	2,409	10,126	9,629
Community and regional development	848	3,579	2,199
Education, training, employment and social services	3,496	13,092	11,997
Health	4,663	17,745	15,979
Medicare	7,899	30,718	26,011
Income security	12,010	46,394	42,964
Social security	20,329	79,155	74,266
Veterans benefits and services	1,086	8,880	9,293
Administration of justice	811	3,393	3,034
General government	972	3,995	3,743
Interest	14,281	58,511	54,388
Undistributed offsetting receipts	−2,967	−10,954	−11,200
Total	89,622	388,079	375,714

Note: Details may not add to totals due to rounding

GPO 942-531

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -*The Budget of the United States Government, FY 19*
  -*Appendix, The Budget of the United States Government, FY 19*
  -*The United States Budget in Brief, FY 19*
  -*Special Analyses*
  -*Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the February 1990 Statement will be 2:00 p.m. EST March 21, 1990.

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